

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

W.R. GRACE & CO., *et. al.*,

Debtors.

Chapter 11

Case No. 01-1139 (JKF)

Jointly Administered

Objection deadline: 3/14/06 at 4:00 p.m.

**TWENTY SEVENTH MONTHLY FEE APPLICATION OF
PROTIVITI INC. AS DEBTORS' SARBANES OXLEY
COMPLIANCE ADVISORS FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
JANUARY 2006**

Name of Applicant:

Protiviti Inc.

Authorized to Provide Services to:

Debtors

Date of Retention:

Order dated November 17, 2003,
nunc pro tunc to June 30, 2003

Period for which compensation
and reimbursement is sought:

January 1, 2006 through January 31, 2006

Amount of Compensation sought
as actual, reasonable and necessary

\$75,375.00

Amount of Expense Reimbursement
sought as actual, reasonable and necessary

\$2,466.58

This is a(n): X interim

 Final application

The total time expended for preparation of applications for the month of January 2006 is approximately 13 hours by all professionals for a total of \$3,120.00.

Prior applications: None.

Local Form 102
(Page 1 of 3 Pages)**TIMEKEEPER SUMMARY**

Name of Professional	Position of the Applicant / Number of Years Experience in Profession	Hourly Billing Rate	Total Hours Billed	Total Compensation
Petito, Matthew	Manager 7 years	\$240	72.0	\$17,280.00
McDowell, Michele	Senior Consultant, 5 years	\$200	130.5	\$26,100.00
Lawler, Michael	Staff Consultant, 1 year	\$175	165.0	\$28,875.00
		Totals	367.5	\$72,255.00

Local Form 102
(Page 2 of 3 Pages)

COMPENSATION BY PROJECT CATEGORY

Project Category (Examples)	Total Hours	Total Fees
Asset Analysis and Recovery	0	0
Asset Disposition	0	0
Business Operations	0	0
Case Administration	0	0
Claims Administration and Objections	0	0
Employee Benefits/Pension	0	0
Retention of Professionals	0	0
Fee Applications	13.0	\$3,120.00
Fee Application Objections	0	0
Financing	0	0
Security Issues	0	0
Litigation	0	0
Plan and Disclosure Statement	0	0
Relief from Stay Proceedings	0	0
Other (Explain) • Sarbanes Oxley Compliance Services	367.5	\$72,255.00
Other (Explain)	0	0
Accounting/Auditing	0	0
Business Analysis	0	0
Corporate Finance	0	0
Data Analysis	0	0
Total	380.5	\$75,375.00

Local Form 102
(Page 3 of 3 Pages)

EXPENSE SUMMARY

Expense Category	Service Provider (if applicable)	Total Expenses
Transportation	N/A	\$595.78
Lodging	N/A	\$1,794.10
Sundry	N/A	\$0
Business Meals / Entertainment	N/A	\$76.70
Total Expenses		\$2,466.58

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

W.R. GRACE & CO., *et. al.*,

Debtors.

Chapter 11

Case No. 01-1139 (JKF)
Jointly Administered

Objection deadline: 3/18/06 at 4:00 p.m.

CERTIFICATION OF MARIE HENDRIXSON

I, Marie Hendrixson, hereby certify that:

1. I am a managing director with Protiviti Inc. ("Protiviti"). Protiviti was retained by W.R. Grace & Co. and the other above-captioned debtors (collectively, the "Debtors") as Sarbanes Oxley Compliance Advisors for the Debtors pursuant to Section 327(a) of Title 11 of the United States Code, 11 U.S.C. § 101 and Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure. The nature and scope of Protiviti's services are described in the *Monthly Fee Application of Protiviti Inc., Sarbanes Oxley Compliance Advisors for the Debtors, For Allowance of Compensation and Reimbursement of Expenses for January 2006* (the "Application"), which is being submitted contemporaneously with this Certification to this Court. This Certification is made in support of the Application and in compliance with the *Amended Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Revised Procedures/or Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members* (the "Amended Administrative Order").

2. I have read the Application and I certify as follows:

(a) The expenses for which reimbursement is requested by Protiviti in the Application are reasonable and were necessary and incidental to the services performed by and for the Debtors.

(b) To the best of my knowledge, information, and belief, formed after

reasonable inquiry, except as expressly stated to the contrary, the Application complies with the mandatory provisions set forth in the Amended Administrative Order.

(c) To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Administrative Procedures Guidelines.

(d) The fees and disbursements for which reimbursement is sought in this Application are billed at rates and in accordance with practices customarily employed by Protiviti and generally accepted by the clients of Protiviti.

(e) Protiviti does not make a profit on the expenses for which it seeks reimbursement in the Application.

(f) In charging for a particular service, Protiviti does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay.

(g) In seeking reimbursement for a service, which Protiviti justifiably purchased from a third party, Protiviti requests reimbursement only for the actual amount billed to Protiviti by the third party vendor and paid by Protiviti to such vendor.



Marie Hendrixson

Dated: February 11, 2006
Philadelphia, PA